

the united state - Bankruptcy court  
New York eastern district: equity venue  
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In re: Danny Werfel, commissioner his/its Agent(s) and Employee(s) Gardy Larochelle,  
Director, all being natural persons, as Indentured Trustee and Fiduciary for Internal Revenue  
Service (INTERNAL REVENUE SERVICE),  
dba IRS  
dba DEPARTMENT OF THE TREASURY  
dba ALIEN PROPERTY CUSTODIAN  
dba FANNIE MAE  
dba HUD,  
dba FDIC  
dba FCC, ET. AL

Cause/account Number: 23-41765-ess  
Chapter 7 - (in-rem quasi in-rem)

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AFFIRMATION IN OPPOSITION TO DEBTOR'S INTERNAL REVENUE SERVICE MOTION TO  
DISMISS AND IN SUPPORT OF CROSS-MOTION AFFIRMATIONS IN SUPPORT OF CROSS-  
MOTION TO SUBSTITUTE PARTY AND AMEND CAPTION; per Extraordinary circumstance 28  
USC 1332 .

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Ato-Ra: Ajah-El, being Foreign Guardian over estate ANTHONY, Rohan-Johnson, a "Covered  
Participant" in the united state, hereby affirms the following presentments without  
prejudice:

1- We being PlanepotentiHeiry at A Fiwi Lan-Ting MissionHERy, foreign mission per 22  
usc 288, authorized representative for the Creditor-Petitioner, Rohan-Anthony: Johnson  
("Creditor or Petitioner"). As such We fully aware with the facts, forms , circumstances  
involved in this issue founded on first-hand knowledge resolved as true and accurate, Our  
keen review of the relevant agreements, trusts between the entities and high officials , the  
books and records maintained by the petitioner and beneficiaries information supplied to Us  
by various age nts and employees of Creditor(s).

2- This Affirmation is respectful and entered upon the record as in opposition to Motion  
of United states of America , on behalf of Debtor Internal Revenue Service ("IRS") seeking to  
dismiss this action in the entirety. This Affirmation is also entered in support of petitionors'

cross-motion for an Order: (i) pursuant 11 USC 1112(b) (2) and Rule 1016 substituting Debtor who/which is now deceased, with Danny Werfel, commissioner his/its Agent(s)/Employee(s) Gardy Larochelle, Director, being "natural person, all acting in as Indentured Trustee/Fiduciary for INTERNAL REVENUE SERVICE ("IRS"), and amending the caption and case-file to reflect this substitution or conversion; and (ii) awarding the petitioner such other and further relief as this court deem to be just, proper and equitable in these unusual circumstances, including, yet not limited to reasonable labor and energy remunerations and other cost and disbursements of this action and case-file.

3- This is an action commenced for "breach of trust" on May 19, 2023 per Section 303(a) of the Bankruptcy Code , an involuntary chapter 7 case, placing the Internal Revenue Service (IRS) as Debtor, and in favor of Petitioner in-equity value .

4- We be aware that on August 8, 2023 IRS filed a motion to dismiss, see ECF No. 21.

5- Its argument states that (in sum) the petition of May 19, 2023 is untenable per various sections and rule of the United States bankruptcy code, and cites the ineligibility of a Chapter 7 involuntary case against a Government unit, or a Non-Person, of which the Internal Revenue Service, IRS , they argue is such an entity. However, We present that there exist in this issue unusual circumstances to circumvent such claims; for one suffice: in *Co v. Riggs*(203 U.S. , 243 (1906) , the Courts accepted that corporations are for legal purposes "persons" ... Here United States claim that IRS is excluded from this holding of the definition "person" in the case of involuntary chapter 7 bankruptcy, and that the case should be dismissed in the entirety because IRS can not be a Debtor subject to the involuntary Chapter 7 bankruptcy petition.

We present as Our justification for this motion and cross-motion an analogous showing of the undefined principles between the federal rules and bankruptcy codes (judicial discretion); in 28 USC 3003(15) it states, "United States" means (A) a Federal corporation , (B) an agency , department, commission, board, or other entity of United States, or (C) an instrumentality of United States...

6- In all instances the IRS can be categorized in both of these  
cites, and as suggested, to be an agency or Commission of United States by the argument in  
their motion and is subject to suit, and to be sued, judicial notice as follows:

## Judicial Notice

## 5 U.S. Code § 702 - Right of review

A person suffering legal wrong because of [agency action](#), or adversely affected or aggrieved by [agency action](#) within the meaning of a relevant statute, is entitled to judicial review thereof. An action in a court of the United States seeking relief other than money damages and stating a claim that an agency or an officer or employee thereof acted or failed to act in an official capacity or under color of legal authority shall not be dismissed nor relief therein be denied on the ground that it is against the United States or that the United States is an indispensable party. The United States may be named as a defendant in any such action, and a judgment or decree may be entered against the United States: *Provided*, that any mandatory or injunctive decree shall specify the Federal officer or officers (by name or by title), and their successors in office, personally responsible for compliance. Nothing herein (1) affects other limitations on judicial review or the power or duty of the court to dismiss any action or deny [relief](#) on any other appropriate legal or equitable ground; or (2) confers authority to grant [relief](#) if any other statute that grants consent to suit expressly or impliedly forbids the [relief](#) which is sought. ([Pub.](#)

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["https://www.congress.gov/public-laws/94th-congress"](https://www.congress.gov/public-laws/94th-congress)574, § 1, Oct. 21, 1976, 90 Stat. 2721.)

***"DUTY OF CARE"***

**Nevertheless, upon the foregoing causes, and making the neccessary adjustments to the caption and to the Debtors, being indentured trustee(s) and fiduciary of the IRS (aka United States) herein, We cordially invite this court for consideratiion for our motion to oppose the government and to grant the order for cross-motion to correcct and substitute the case and file caption and record to continue the petition forward with the anew vigorous adjusted and substituted Debtors. For all other allowances and remedy neccessary and appropriate in form and content; such other and further relief as this court deem to be just, proper and equitable.**

**Peace & One Love!!!**

**Affirm to this 19 day in October, (AD) 2023, upon penalty of perjury without prejudice.**

**Se'lah (see-law!!!**

**by:\_\_\_\_\_ /s/\_\_\_\_\_**

**Planapotentiary: Noble El**

**Foreign [G]uardian for Rohan-Johnson**

**Incare of: Afiwi Mission**

**8925 168 Street**

**Jamaica New York state [p/z: 33]**

**347 474 1231**

**AFIWIMISSION@GMAIL.COM**

**CERTIFICATE OF SERVICE**

**ROHAN -JOHNSON HEREBY CERTIFY THAT ONLY JUST RECENTLY  
RECOVERING FROM AN ILLNESS, AND HAVING NOTIFIED THE GOVERNMENT  
VIA E-MAIL IS CAUSE FOR THIS SERVICE BY ELECTRONIC COMMERCE  
TRANSMISSION.**

**DATED 19 OCTOBER 2023**

**byrohan johnson (ARR)**

